

Summary of FY 2008 Appropriations Language

A regular FY 2007 appropriation had not been enacted for the Department of the Treasury at the time the FY 2008 President's Budget was prepared; therefore, the FY 2008 appropriations language is presented as all new language.

Departmental Offices

Salaries and Expenses

(Including Transfer of Funds)

For necessary expenses of the Departmental Offices including operation and maintenance of the Treasury Building and Annex; hire of passenger motor vehicles; maintenance, repairs, and improvements of, and purchase of commercial insurance policies for, real properties leased or owned overseas, when necessary for the performance of official business, \$250,141,000, of which not to exceed \$3,000,000, to remain available until September 30, 2009, for information technology modernization requirements; not to exceed \$200,000 for official reception and representation expenses; not to exceed \$258,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Secretary of the Treasury and to be accounted for solely on his certificate; \$5,114,000, to remain available until September 30, 2009, is for the Treasury-wide Financial Statement Audit and Internal Control Program, of which such amounts as may be necessary may be transferred to accounts of the Department's offices and bureaus to conduct audits: Provided, That this transfer authority shall be in addition to any other provided in this Act; of which \$3,000,000, to remain available until September 30, 2009 is for secure space requirements; \$2,300,000, to remain available until September 30, 2009 is for salary and benefits for hiring of personnel whose work will require completion of a security clearance investigation in order to perform highly classified work; and \$2,100,000, to remain available until September 30, 2010, is to develop and implement programs within the Office of Critical Infrastructure Protection and Compliance Policy, including entering into cooperative agreements.

Department-wide Systems and Capital Investment Programs

(Including Transfer of Funds)

For development and acquisition of automatic data processing equipment, software, and services for the Department of the Treasury, \$18,710,000, to remain available until September 30, 2010: Provided, That these funds shall be transferred to accounts and in amounts as necessary to satisfy the requirements of the Department's offices, bureaus, and other organizations: Provided further, That this transfer authority shall be in addition to any other transfer authority provided in this Act: Provided further, That none of the funds appropriated shall be used to support or supplement "Internal Revenue Service, Information Systems" or "Internal Revenue Service, Business Systems Modernization".

Office of Inspector General

Salaries and Expenses

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, as amended, \$18,450,000, of which not to exceed \$2,000,000 for official travel expenses, including hire of passenger motor vehicles; of which not to exceed \$100,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General of the Treasury; and of which not to exceed \$2,500 shall be available for official reception and representation expenses.

Treasury Inspector General for Tax Administration

Salaries and Expenses

For necessary expenses of the Treasury Inspector General for Tax Administration in carrying out the Inspector General Act of 1978, as amended, including purchase (not to exceed 150 for replacement only for police-type use) and hire of passenger motor vehicles (31 U.S.C. 1343(b)); services authorized by 5 U.S.C. 3109, at such rates as may be determined by the Inspector General for Tax Administration; \$140,533,000, of

which not to exceed \$6,000,000 for official travel expenses; of which not to exceed \$500,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General for Tax Administration; and of which not to exceed \$1,500 shall be available for official reception and representation expenses.

Air Transportation Stabilization Program Account

Sections 101(a)(1), 102, 104, and 107(2) of the Air Transportation Safety and System Stabilization Act (title I, P.L. 107–42) are hereby repealed. All unobligated balances under this heading are cancelled.

Community Development Financial Institutions Fund

Program Account

To carry out the Community Development Banking and Financial Institutions Act of 1994 (Public Law 103–325), including services authorized by 5 U.S.C. 3109, but at rates for individuals not to exceed the per diem rate equivalent to the rate for ES–3, \$28,557,000, to remain available until September 30, 2009, of which up to \$12,200,000 may be used for administrative expenses, including administration of the New Markets Tax Credit, up to \$2,500,000 may be used for the cost of direct loans, and up to \$250,000 may be used for administrative expenses to carry out the direct loan program: Provided, That the cost of direct loans, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974, as amended: Provided further, That these funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed \$5,000,000.

Financial Crimes Enforcement Network

Salaries and Expenses

For necessary expenses of the Financial Crimes Enforcement Network, including hire of passenger motor vehicles; travel and training expenses of non-Federal and foreign government personnel to attend meetings and training concerned with domestic and foreign financial intelligence activities, law enforcement, and financial regulation; not to exceed \$14,000 for official reception and representation expenses; and for

assistance to Federal law enforcement agencies, with or without reimbursement, \$85,844,000, of which not to exceed \$16,340,000 shall remain available until September 30, 2010; and of which \$8,955,000 shall remain available until September 30, 2009: Provided, That funds appropriated in this account may be used to procure personal services contracts.

Financial Management Service

Salaries and Expenses

For necessary expenses of the Financial Management Service, \$235,191,000, of which not to exceed \$9,220,000 shall remain available until September 30, 2010, for information systems modernization initiatives; and of which not to exceed \$2,500 shall be available for official reception and representation expenses.

Alcohol and Tobacco Tax and Trade Bureau

Salaries and Expenses

For necessary expenses of carrying out section 1111 of the Homeland Security Act of 2002, including hire of passenger motor vehicles, \$93,515,000; of which not to exceed \$6,000 for official reception and representation expenses; not to exceed \$50,000 for cooperative research and development programs for laboratory services; and provision of laboratory assistance to State and local agencies with or without reimbursement.

United States Mint

United States Mint Public Enterprise Fund

Pursuant to section 5136 of title 31, United States Code, the United States Mint is provided funding through the United States Mint Public Enterprise Fund for costs associated with the production of circulating coins, numismatic coins, and protective services, including both operating expenses and capital investments. The aggregate amount of new liabilities and obligations incurred during fiscal year 2008 under such section 5136 for circulating coinage and protective service capital investments of the United States Mint shall not exceed \$33,200,000.

Bureau of the Public Debt

Administering the Public Debt

For necessary expenses connected with any public-debt issues of the United States, \$182,871,000, of which not to exceed \$2,500 shall be available for official reception

and representation expenses, and of which not to exceed \$2,000,000 shall remain available until September 30, 2010 for systems modernization: Provided, That the sum appropriated herein from the general fund for fiscal year 2008 shall be reduced by not more than \$10,000,000 as definitive securities issue fees and Legacy Treasury Direct Investor Account Maintenance fees are collected, so as to result in a final fiscal year 2008 appropriation from the general fund estimated at \$172,871,000. In addition, \$70,000 to be derived from the Oil Spill Liability Trust Fund, to reimburse the Bureau for administrative and personnel expenses for financial management of the Fund, as authorized by section 1012 of Public Law 101–380.

Internal Revenue Service

Taxpayer Services

For necessary expenses of the Internal Revenue Service to provide taxpayer services, including pre-filing taxpayer assistance and education, filing and account services, taxpayer advocacy services, and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, \$2,103,089,000, of which up to \$4,100,000 shall be for the Tax Counseling for the Elderly Program, and of which \$8,000,000 shall be for low-income taxpayer clinic grants.

Enforcement

(Including Transfer of Funds)

For necessary expenses of the Internal Revenue Service to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of internal revenue laws and other financial crimes, to purchase (for police-type use, not to exceed 850) and hire of passenger motor vehicles (31 U.S.C. 1343(b)), and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, \$4,925,498,000, of which not less than \$57,252,000 shall be for the Interagency Crime and Drug Enforcement program: Provided, That up to \$10,000,000 may be transferred as necessary from this account to Internal Revenue Service, “Operations Support” solely for the purposes of the Interagency Crime and Drug Enforcement program: Provided further, That this transfer authority shall be in addition to any other transfer authority provided in this Act.

Operations Support

For necessary expenses of the Internal Revenue Service to support taxpayer services and enforcement programs, including rent payments; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance, and security; the hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, \$3,769,587,000 of which \$75,000,000 shall remain available until September 30, 2009, for information technology support; of which not to exceed \$1,000,000 shall remain available until September 30, 2010, for research; of which not to exceed \$1,600,000 shall be for the Internal Revenue Service Oversight Board; and of which not to exceed \$25,000 shall be for official reception and representation.

Business Systems Modernization

For necessary expenses of the Internal Revenue Service’s business systems modernization program, \$282,090,000, to remain available until September 30, 2010, for the capital asset acquisition of information technology systems, including management and related contractual costs of said acquisitions, including related Internal Revenue Service labor costs, and contractual costs associated with operations authorized by 5 U.S.C. 3109: Provided, That, with the exception of labor costs, none of these funds may be obligated until the Internal Revenue Service submits to the Committees on Appropriations, a plan for expenditure that: (1) meets the capital planning and investment control review requirements established by the Office of Management and Budget, including Circular A–11; (2) complies with the Internal Revenue Service’s enterprise architecture, including the modernization blueprint; (3) conforms with the Internal Revenue Service’s enterprise life cycle methodology; (4) is approved by the Internal Revenue Service, the Department of the Treasury, and the Office of Management and Budget; (5) has been reviewed by the Government Accountability Office; and (6) complies with the acquisition rules, requirements, guidelines, and systems acquisition management practices of the Federal Government.

Health Insurance Tax Credit Administration

For expenses necessary to implement the health insurance tax credit included in the Trade Act of 2002 (Public Law 107–210), \$15,235,000.

Administrative Provisions – Internal Revenue Service (Including Transfer of Funds)

SEC. 201. Not to exceed 5 percent of any appropriation made available in this Act to the Internal Revenue Service or not to exceed 3 percent of appropriations under the heading “Enforcement” may be transferred to any other Internal Revenue Service appropriation upon the advance notification of the Committees on Appropriations.

SEC. 202. The Internal Revenue Service shall maintain a training program to ensure that Internal Revenue Service employees are trained in taxpayers’ rights, in dealing courteously with taxpayers, and in cross-cultural relations.

SEC. 203. The Internal Revenue Service shall institute and enforce policies and procedures that will safeguard the confidentiality of taxpayer information.

SEC. 204. Of the funds made available by this Act to the Internal Revenue Service, not less than \$6,787,950,000 shall be available only for tax enforcement and related support activities funded in Internal Revenue Service, “Enforcement” and “Operations Support.” In addition, of the funds made available by this Act to the Internal Revenue Service, and subject to the same terms and conditions, an additional \$440,264,000 shall be available for tax enforcement and related support activities.

SEC. 205. Section 9503(a) of title 5, United States Code, is amended by striking the clause “for a period of 10 years after the date of enactment of this section” and replacing it with “before July 23, 2013”.

SEC. 206. Sections 9504(a) and (b), and 9505(a) of title 5, United States Code, are amended by striking the clause “For a period of 10 years after the date of enactment” each place it occurs, and replacing it with “Before July 23, 2013”.

SEC. 207. Section 9502(a) of title 5, United States Code, is further amended by striking “Office of Management and Budget” and replacing it with “Office of Personnel Management”.

Administrative Provisions – Department of the Treasury (Including Transfer of Funds)

SEC. 210. Appropriations to the Department of the Treasury in this Act shall be available for uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles operated in foreign countries; purchase of motor vehicles without regard to the general purchase price limitations for vehicles purchased and used overseas for the current fiscal year; entering into contracts with the Department of State for the furnishing of health and medical services to employees and their dependents serving in foreign countries; and services authorized by 5 U.S.C. 3109.

SEC. 211. Not to exceed 2 percent of any appropriations in this Act made available to the Departmental Offices—Salaries and Expenses, Office of Inspector General, Financial Management Service, Alcohol and Tobacco Tax and Trade Bureau, Financial Crimes Enforcement Network, and Bureau of the Public Debt, may be transferred between such appropriations upon the advance notification of the Committees on Appropriations: Provided, That no transfer may increase or decrease any such appropriation by more than 2 percent.

SEC. 212. Not to exceed 2 percent of any appropriation made available in this Act to the Internal Revenue Service may be transferred to the Treasury Inspector General for Tax Administration’s appropriation upon the advance notification of the Committees on Appropriations: Provided, That no transfer may increase or decrease any such appropriation by more than 2 percent.

SEC. 213. Of the funds available for the purchase of law enforcement vehicles, no funds may be obligated until the Secretary of the Treasury certifies that the purchase by the respective Treasury bureau is consistent with Departmental vehicle management principles: Provided, That the Secretary may delegate this authority to the Assistant Secretary for Management.

SEC. 214. None of the funds appropriated in this Act or otherwise available to the Department of the Treasury or the Bureau of Engraving and Printing may be used to redesign the \$1 Federal Reserve note.

SEC. 215. The Secretary of the Treasury may transfer funds from Financial Management Services, Salaries

and Expenses, to Debt Collection Fund as necessary to cover the costs of debt collection: Provided, That such amounts shall be reimbursed to such salaries and expenses account from debt collections received in the Debt Collection Fund.

SEC. 216. Section 122(g)(1) of Public Law 105–119, as amended (5 U.S.C. 3104 note), is further amended by striking “8 years” and inserting “10 years”.

SEC. 217. Section 3333(a) of Title 31, United States Code, is amended by deleting paragraph (3) and inserting in lieu thereof the following: “(3) The amount of the relief, and the amount of any relief granted to an official or agent of the Department of the Treasury under 31 U.S.C. 3527, shall be charged to the Check Forgery Insurance Fund (31 U.S.C. 3343). A recovery or repayment of a loss for which replacement is made out of the fund shall be credited to the fund and is available for the purposes for which the fund was established.”

